

January 11, 2006

Publication 1346 Part II - Record Layout Change #6

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing - These changes are scheduled to be implemented January 31, 2006.

1. Form 3800 Page 1
 - Seq 0705: Changed the Identification to "Hurricane Related Employer Credits"
2. Form 5884-A
 - Changed the Form Title to "Credits for Employers Affected by Hurricane ..."
 - Seq 0020: Changed the Identification to " Qualified Katrina Wages";
Changed the Form Ref. to A-1a
 - Added New Seqs: 0022, 0024, 0026
 - Seq 0030: Changed the Form Ref. to A-2
 - Seq 0040: Changed the Form Ref. to A-3
 - Seqs 0045, 0050: Changed the Form Ref. to A-4
 - Added New Seqs: 0100, 0110, 0120, 0125, and 0130
 - Seqs 0100, 0110, 0120, and 0130: Changed the Field description to "NO ENTRY"
3. Form 8863
 - New Byte Count: 0673
 - Seq 0240: Changed the Form Ref. to 2
 - Seq 0460: Changed the Form Ref. to 5a
 - Added New Seqs: 0462, 0464, 0466, and 0468
 - Seq 0470: Changed the Form Ref. to 6c
 - Seq 0480: Changed the Identification to "Tentative Education Credits -
Add Lines 2 and 6c"
4. Form 8915 Page 1
 - Changed the Form Title to "Qualified Hurricane Retirement Plan Distrib..."
5. Form 8915 Page 2
 - Changed the Form Title to "Qualified Hurricane Retirement Plan Distrib..."

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0452" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"3800bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 Current Year Investment Credit	1a	12	N
0030 Current Year Work Opportunity Credit	1b	12	N
0040 Current Year Welfare To Work Credit	1c	12	N
0060 Current Year Credit for Increasing Research	1d	12	N
0070 Current Year Low-Income Housing Credit	1e	12	N
0080 Current Year Enhanced Oil Recovery Credit	1f	12	N
0090 Current Year Disabled Access Credit	1g	12	N

General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Current Year Renewable Electricity Production	1h	12	N
0110	Current Year Indian Employment Credit	1i	12	N
0120	Current Year Credit for Employer Social Security	1j	12	N
0130	Current Year Orphan Drug Credit	1k	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0540	Current Year New Markets Credit	1l	12	N	
0550	Credit for Small Employer Pension Plan Startup Cost	1m	12	N	
0560	Credit for Employer- Provided Child Care Facilities	1n	12	N	
0570	CY Railroad Track Maintenance Credit	1o	12	NO ENTRY	
0580	Current Year Biodiesel Fuels Credit	1p	12	N	
0590	Current Year Low Sulfur Diesel Fuel Credit	1q	12	N	
0600	Distilled Spirits Credit	1r	12	NO ENTRY	
0610	Nonconventional Fuel Source Credit	1s	12	NO ENTRY	
0620	New Energy Efficient Home Credit	1t	12	NO ENTRY	
0640	Alternative Motor Credit	1u	12	NO ENTRY	
0650	Alternative Fuel Vehicle Refueling Credit	1v	12	NO ENTRY	

Field Identification No.		Form Ref.	Length	Field Description	
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0660	Current Year Credit for Contributions	1w	12	N	
@0675	Current Yr Trans-Alaska Pipeline Attach Statement	1x	6	"STMbnn" or blank	
0680	Current Year Trans-Alaska Pipeline Credit	1x	12	N	
0690	CY General Credits Electing Large Partnership	1y	12	N	
0705	Hurricane Related Employer Credits	1z	12	N	--
0740	Current Year General Business Credit	2	12	N	--
0770	Passive Activity Credits	3	12	N	
0780	Subtract Line 3 from Line 2	4	12	N	
0790	Passive Activity Credits Allowed	5	12	N	
0800	Passive Activity from Publicly Traded Partnership	5	1	"X" or blank	
0810	Carryforward of General Business Credit	6	12	N	
@0825	Credit Computation Attachment	6	6	"STMbnn" or blank	
0840	Carryback of General Business Credit	7	12	NO ENTRY	

FORM 3800 PAGE 1

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
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0850	Tentative General Business Credit	8	12	N

Record Terminus Character 1 Value "#"

Field Identification No.		Form Ref.	Length	Field Description	
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	Byte Count		4	"0208" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"5884Ab"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Identifying Number		9	NO ENTRY	
0020	Qualified Katrina Wages	A-1a	12	N	
0022	Qualified Rita Wages	A-1b	12	N	
0024	Qualified Wilma Wages	A-1c	12	N	
0026	Total Qualified Wages	A-1d	12	N	
0030	40% of Above	A-2	12	N	
0040	Empl. Ret. Credits from Flow-Through Entities	A-3	12	N	
0045	1041 Portion Amount	A-4	12	NO ENTRY	
0050	Current Year Employee Retention Credit	A-4	12	N	

FORM 5884-A

Credits for Employers Affected by
Hurricane ...

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0100 Value of Qualified Lodging	B-1	12	NO ENTRY
0110 30% of Above	B-2	12	NO ENTRY
0120 Housing Credit from Flow-Through Entities	B-3	12	NO ENTRY
0125 1041 Portion Amount	B-4	12	NO ENTRY
0130 Current Year Katrina Housing Credit	B-4	12	NO ENTRY
Record Terminus Character		1	Value "#"

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0673" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020 Student's Last Name - 1	1a	15	AN (last name) or blank
+0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035 Student's SSN - 1	1b	9	N or blank
*+0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050 Smaller of Exp Paid in Current TY or \$1000 - 1	1d	12	N
+0060 Add Columns c and d	1e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$1000 - 2	1d	12	N
0130	Add Columns c and d	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or \$1000 - 3	1d	12	N
0200	Add Columns c and d	1e	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0210 Enter 1/2 of the Amt in Column e - 3	1f	12	N
0240 Tentative Hope Credit	2	12	N
*0250 Student's First Name - 1	3a	10	AN, "STMbnn" or blank
+0260 Student's Last Name - 1	3a	15	AN (last name) or blank
+0270 Student's Name Control - 1	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275 Student's SSN - 1	3b	9	N or blank
+0280 Qualified Expenses - 1	3c	12	N
0290 Student's First Name - 2	3a	10	'See 1st Occ.'
0300 Student's Last Name - 2	3a	15	'See 1st Occ.'
0310 Student's Name Control - 2	3a	4	'See 1st Occ.'
0315 Student's SSN - 2	3b	9	'See 1st Occ.'
0320 Qualified Expenses - 2	3c	12	'See 1st Occ.'
0330 Student's First Name - 3	3a	10	'See 1st Occ.'
0340 Student's Last Name - 3	3a	15	'See 1st Occ.'

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No.	Field Description	Form Ref.	Length	Field Description
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'
0355	Student's SSN - 3	3b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	3c	12	'See 1st Occ.'
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0450	Total Qualified Expenses	4	12	N
0460	Smaller of Line 5 or \$10,000	5a	12	N
0462	Smaller of Qualified Expenses or \$10,000	5b	12	N
0464	Subtract Line 5a from 5b	5c	12	N
0466	Multiply Line 5b by 40%	6a	12	N
0468	Multiply Line 5c by 20%	6b	12	N
0470	Tentative Lifetime Learning Credit	6c	12	N
0480	Tentative Education Credits - Add Lines 2 and 6c	7	12	N
0490	Enter \$53,000 (\$107,000 if Married Filing Jointly)	8	12	N

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0500 Modified AGI from 1040 or 1040A	9	12	N
0510 Subtract Lines 10 from 9	10	12	N
0515 Enter \$10,000 (\$20,000 if Married Filing Jointly)	11	12	N
0520 Divide Line 11 by \$10,000 (by \$20,000 if Married)	12	6	R
0529 Multiply Line 8 by Line 13	13	12	N
0540 Tax from 1040 or 1040A	14	12	N
0550 Total 1040/1040A other credits	15	12	N
0560 Subtract Line 16 from Line 15	16	12	N
0590 Education Credits	17	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0375" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8915bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0010 Name of Qualified Taxpayer		35	AN
0020 SSN of Qualified Taxpayer		9	N
0025 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0030 City		22	A, Allowable special characters is space
0035 State Abbreviation		2	A (Standard Postal State Abbreviation) or period (.)
0040 Zip Code		12	N (left-justified)
0060 Current TY Total Distrib from Retirement Plans (a)	I 1(a)	12	N

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----
0070	Qualified Distributions from Retirement Plans (b)	I 1(b)	12	N
0080	Alloc of Qualified Distrib from Retire Plans (c)	I 1(c)	12	N
0090	Current TY Total Distrib from Traditional IRAs (a)	I 2(a)	12	N
0100	Qualified Distributions from Traditional IRAs (b)	I 2(b)	12	N
0110	Alloc of Qual Distrib from Traditional IRAs (c)	I 2(c)	12	N
0120	Current TY Total Distributions from Roth IRAs (a)	I 3(a)	12	N
0130	Qualified Distributions from Roth IRAs (b)	I 3(b)	12	N
0140	Alloc of Qualified Distrib from Roth IRAs (c)	I 3(c)	12	N
0150	Total Current TY Distributions	I 4(a)	12	N
0160	Total Qualified Distributions	I 4(b)	12	N
0170	Excess Amount	I 5	12	N
0180	Total Distributions from Retirement Plans	II 6	12	N
0190	Cost of Distributions	II 7	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0200 Subtract Line 7 from Line 6	II 8	12	N
0232 Taxable Amount Not Spread Over 3 Years Box	II 9	1	"X" or blank
0236 Taxable Amount Divided by 3.0	II 9	12	N
0245 Total Amount of Repayments	II 10	12	N
0260 Subtract Line 10 from Line 9	II 11	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0192" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0264 Record ID		6	"FRMbbb"
0265 Form Number		6	"8915bb"
0266 Page Number		5	"PG02b"
0267 Taxpayer Identification Number		9	N (Primary SSN)
0268 Filler		1	blank
0269 Form Occurrence Number		7	N 0000001 - 0000002
0270 Qualified Distribution "Yes" Box	III 12	1	"X" or blank
0280 Qualified Distribution "No" Box	III 12	1	"X" or blank
0290 Form 8606 Line 15b	III 13	12	N or blank
0300 Form 8606 Line 25b	III 14	12	N or blank
0310 Total Amount of Qualified Distribution	III 15	12	N
0340 Add Lines 13, 14, and 15	III 16	12	N
0352 Taxable Amount Not Spread Over 3 Years Box	III 17	1	"X" or blank
0356 Taxable Amount Divided by 3.0	III 17	12	N

Field Identification No. -----		Form Ref. -----	Length -----	Field Description -----
0365	Total Amount of Repayments	III 18	12	N
0380	Amount Subject to Tax	III 19	12	N
0390	Qualified Distribution Received "Yes" Box	IV 20	1	"X" or blank
0400	Qualified Distribution Received "No" Box	IV 20	1	"X" or blank
0410	Total Qualified Distribution	IV 21	12	N
0420	Applicable Cost of Distribution	IV 22	12	N
0430	Subtract Line 22 from Line 21	IV 23	12	N
0440	Total Repayments	IV 24	12	N
0450	Taxable Amount	IV 25	12	N
	Record Terminus Character		1	Value "#"